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I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on the date below:

Date: August 13, 2007 Name: Marc V. Richards, Reg. No. 37,951

Signature: Marc V. Richards

Our Case No. 10106/4

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Forrest N. Krutter et al.) Examiner: Natalie Pass
Serial No.: 09/524,189) Art Unit: 3626
Filing Date: March 13, 2000)
For: METHOD OF REINSURING AN)
INSOLVENT INSURANCE OR)
REINSURANCE COMPANY'S)
LIABILITIES)

AMENDMENT AND RESPONSE

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the non-final Office Action mailed February 12, 2007, this response is being submitted with an appropriate Petition and Fee for Extension of Time. Please consider the following remarks.

Amendment to the Claims begins on page 2 of this paper.

Remarks begin on page 7 of this paper.